

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

| DETERMINING SUCH | ENSUS EA | RNINGS ESTIMATES | AND METHODS OF |
|--|-------------------------------------|--|---|
| the specification of which (check one) is: attached hereto | as Appli | iled on November 14, 2 cation Serial No. 10/71: | 3,421 |
| was described and claimed i filed on and amended under Ar | | | |
| I hereby state that I have rev specification, including the claims, as ame | | | |
| I acknowledge the duty to disclose accordance with Title 37, Code of Federal | | | rial to patentability in |
| I hereby claim foreign priority ber of any foreign application(s) for patent application(s) which designated at least or and have also identified below any foreign international application(s) having a filing | or inventone country of application | or's certificate or 365(so) other than the United St n(s) for patent or invent | a) of any PCT international rates of America, listed below or's certificate(s) or any PCT |
| Prior Foreign Application(s) | | | |
| Serial Number (| Country | Filing Date | Priority Claimed (Y/N) |
| I hereby claim the benefit under provisional application(s) listed below: | Title 35, | United States Code, § | 119(e) of any United States |
| Serial Number Co | untry | Filing Date | Priority Claimed |
| 60/426,171 | US 1 | November 14, 2002 | <u>(Y/N)</u> Y |
| Y handa alaka dha hanɗa | Tid. 26 | II '- 1 O O- 1 | C 100 C II ' 1 C |

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Serial Number Filing Date Status

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

And I hereby appoint:

| Victor Siber | Reg. No. 25,149 |
|-----------------------|-----------------|
| Philip E. Roux | Reg. No. 31,295 |
| Joseph P. Kincart | Reg. No. 43,716 |
| James V. Mahon | Reg. No. 41,966 |
| C. Joseph Laughon, II | Reg. No. 31,389 |
| Mitchell S. Feller | Reg. No. 42,530 |
| Charles S. Kwalwasser | Reg. No. 47,728 |

all of the firm of Clifford Chance US LLP, 200 Park Avenue, New York, New York 10166-0153, my attorney with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Address all communications to:

Joseph P. Kincart, Esq. Clifford Chance US LLP 200 Park Avenue, New York, NY 10016 (212) 878-3289

Wherefore I request that Letters Patent be granted to me for the invention or discovery described and claimed in the foregoing specification and claims, and I hereby subscribe my name to the foregoing specification and claims, declaration, power of attorney, and this petition.

| Full name o | f inventor | #1 | David Lawrence | 7 | 0/ | |
|---------------|---|---------|-----------------------|---------|------|--------|
| Inventor's si | gnature | | | | Date | 1/6/04 |
| Residence | Residence 85 Broad Street, New York, NY 10004 | | | | | |
| Citizenship | United States | | | | | |
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